great plains
college

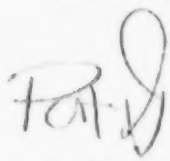
Letter of Transmittal

October 13, 2009
The Honorable Rob Norris
Minister of Advanced Education, Employment and Labour
Saskatchewan Advanced Education, Employment and Labour
Room 208, Legislative Building
2405 Legislative Drive
Regina SK S4S 0B3

Dear Minister Norris:

On behalf of the board of directors of Great Plains College and in accordance with the provisions of *The Regional Colleges Act*, I am pleased to submit the audited financial statements of Great Plains College for the fiscal year ended June 30, 2009.

Respectfully submitted,



Pat Gerein, Chair
Great Plains College

GREAT PLAINS COLLEGE

FINANCIAL INFORMATION

JUNE 30, 2009

STARK & MARSH
CHARTERED ACCOUNTANTS

365 Central Avenue North, P.O. Box 128
Swift Current, SK, Canada S9H 3V5
(306) 773-7285 (Telephone)
(306) 773-0837 (Facsimile)
starkmarsh@starkmarsh.com

AUDITORS' REPORT

Board of Directors
Great Plains College

We have audited the statement of financial position of Great Plains College as at June 30, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2009 and the results of its operations, the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Stark & Marsh

Chartered Accountants

Swift Current, Saskatchewan
September 15, 2009

chieving great things

Great Plains College
Statement of Financial Position
as at June 30, 2009

Statement 1

	2009				2008
	Operating Fund	Capital Fund	Scholarship Fund	Total	Total
Assets					
Current Assets					
Cash	$ 1,164,704	$ 4,820,835	$ 91,380	$ 6,076,919	$1,418,965
Short-term investments	-	8,250,000	-	8,250,000	-
Accounts receivable (note 3)	640,385	371,093	-	1,011,478	478,490
Inventory	50,465	-	-	50,465	16,423
Prepaid expenses	32,406	-	-	32,406	114,930
	1,887,960	13,441,928	91,380	15,421,268	2,028,808
Non-current Assets					
Capital assets (note 4)	-	3,935,309	-	3,935,309	3,906,601
Prepaid lease payment (note 8)	90,000	-	-	90,000	103,500
	90,000	3,935,309	-	4,025,309	4,010,101
	$ 1,977,960	$ 17,377,237	$ 91,380	$ 19,446,577	$6,038,909
Liabilities					
Current Liabilities					
Accrued salaries and benefits	$ 323,082	$ -	$ -	$ 323,082	$ 330,524
Accounts payable and accrued liabilities (note 5)	440,797	-	-	440,797	309,355
Unearned revenue (note 6)	242,074	-	-	242,074	358,985
	1,005,953	-	-	1,005,953	998,864
Net Assets					
Invested in capital assets	-	3,935,309	-	3,935,309	3,906,601
Externally restricted (note 7)	-	13,441,928	91,380	13,533,308	251,013
Internally restricted (note 7)	452,646	-	-	452,646	466,146
Unrestricted	519,361	-	-	519,361	416,285
	972,007	17,377,237	91,380	18,440,624	5,040,045
	$ 1,977,960	$ 17,377,237	$ 91,380	$ 19,446,577	$6,038,909

See accompanying notes to financial statements.

APPROVED BY THE BOARD

GREAT PLAINS COLLEGE
Statement of Operations
for the year ended June 30, 2009

Statement 2

	Operating Fund			Capital Fund			Scholarship Fund			Totals		
	(Note 9) 2009 Budget	2009	2008	(Note 9) 2009 Budget	2009	2008	2009 Budget	2009	2008	(Note 9) 2009 Budget	2009	2008
Revenues (Schedule 1)												
Provincial Government	$8,137,055	$8,404,365	$8,622,658	$ 360,000	$13,891,000	$ 283,878	$ 50,000	$ 74,500	$ 27,375	$8,547,055	**$22,369,865**	$8,933,911
Federal Government	69,292	63,019	76,111	-	-	-	-	-	-	69,292	**63,019**	76,111
Other revenue	2,551,034	2,777,347	2,557,834	-	31,190	6,569	104,000	110,286	73,143	2,655,034	**2,918,823**	2,637,546
	10,757,381	11,244,731	11,256,603	360,000	13,922,190	290,447	154,000	184,786	100,518	11,271,381	**25,351,707**	11,647,568
Expenses (Schedule 2)												
Agency contracts	2,191,744	1,961,585	2,230,138	-	-	-	-	-	-	2,191,744	**1,961,585**	2,230,138
Amortization	-	-	-	576,100	549,554	570,453	-	-	-	576,100	**549,554**	570,453
Equipment	215,933	184,358	240,078	-	-	-	-	-	-	215,933	**184,358**	240,078
Facilities	559,869	453,956	559,848	-	-	-	-	-	-	559,869	**453,956**	559,848
Information technology	155,457	172,354	156,513	-	-	-	-	-	-	155,457	**172,354**	156,513
Operating (schedule 3)	1,383,044	1,583,574	1,539,393	-	-	-	50,000	-	9,622	1,433,044	**1,583,574**	1,549,015
Personal services	6,858,753	6,901,328	6,368,683	-	-	-	-	-	-	6,858,753	**6,901,328**	6,368,683
Scholarships	-	-	-	-	-	-	63,000	144,419	52,750	63,000	**144,419**	52,750
	11,364,800	11,257,155	11,094,653	576,100	549,554	570,453	113,000	144,419	62,372	12,053,900	**11,951,128**	11,727,478
Excess (deficiency) of revenues over expenses	$ (607,419)	$ (12,424)	$ 161,950	$ (216,100)	$13,372,636	$ (280,006)	$ 41,000	$ 40,367	$ 38,146	$ (782,519)	**$13,400,579**	$ (79,910)

See accompanying notes to financial statements.

GREAT PLAINS COLLEGE
Statement of Changes in Net Assets
for the year ended June 30, 2009

Statement 3

	Capital Fund			Scholarship Fund		Operating Fund			Totals	
	Invested in Capital Assets	Externally Restricted	Internally Restricted	Externally Restricted	Internally Restricted	Externally Restricted	Internally Restricted	Unrestricted	2009	2008
Net assets, beginning of year	$ 3,906,601	$ -	$ 30,000	$ 51,013	$ -	$ 200,000	$ 436,146	$ 416,285	5,040,045	$ 5,119,955
Excess (deficiency) of revenues over expenses	13,372,636	-	-	40,367	-	-		(12,424)	13,400,579	(79,910)
Annual lease expense	-	-	-	-	-		(13,500)	13,500	-	-
Invested in capital assets	(13,241,928)	13,241,928								
Interfund transfers	(102,000)	200,000	(30,000)	-	-	(200,000)	30,000	102,000	-	-
Net assets, end of year	$ 3,935,309	$13,441,928	$ -	$ 91,380	$ -	$ -	$ 452,646	$ 519,361	$ [illegible]624	$ 5,040,045

Restricted details (note 7)	Beginning Balance	To Restricted	From Restricted	Ending Balance
Externally restricted				
Scholarships	$ 51,013	40,367	-	$ 91,380
Swift Current power plant	200,000	-	$ -	200,000
Swift Current capital project	-	13,241,928	-	13,241,928
	$ 251,013	$ 13,282,295	$ -	$ 13,533,308
Internally restricted				
Energy Training Centre reserve	$ 60,000	$ -	$ -	$ 60,000
Program Development	83,530	-	-	83,530
Information Technology	59,806	-	-	59,806
Building Maintenance	130,810	-	-	130,810
Prepaid Operating Lease	117,000	-	13,500	103,500
Succession planning	15,000	-	-	15,000
Total internally restricted - operating	$ 466,146	$ -	$ 13,500	$ 452,646

See accompanying notes to financial statements.

GREAT PLAINS COLLEGE
Statement of Cash Flows
for the year ended June 30, 2009

Statement 4

	2009	2008
Cash flows from (used in) operating activities		
Excess (deficiency) of revenues over expenses	$13,400,579	$ (79,910)
Amortization of capital assets	549,554	570,453
Non-cash lease expense	13,500	13,500
	13,963,633	504,043
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(532,988)	171,182
(Increase) in inventories	(34,042)	(3,294)
(Increase) decrease in prepaid expenses	82,524	(52,799)
(Decrease) in accrued salaries and benefits	(7,442)	(17,233)
Increase (decrease) in accounts payable and accrued liabilities	131,442	(158,211)
(Decrease) in unearned revenue	(116,911)	(368,136)
Cash provided by operating activities	13,486,216	75,552
Cash flows from (used in) investing activities		
Purchase of capital assets	(578,262)	(774,210)
Cash used in investing activities	(578,262)	(774,210)
Net Increase (decrease) in cash	12,907,954	(698,658)
Cash, beginning of the year	1,418,965	2,117,623
Cash, end of the year	$14,326,919	$ 1,418,965

Cash is comprised of cash and short-term investments as shown in Statement 1.

See accompanying notes to the financial statements.

GREAT PLAINS COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2009

1. Purpose and Authority

Great Plains College was established by Saskatchewan Order-In-Council 465/2008 and 466/2008 dated June 27, 2008. It was created as a merger of Cypress Hills Regional College and Priarie West Regional College and included all liabilities and assets of the two former colleges as of July 1, 2008.

Great Plains College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Great Plains College is exempt from the payment of income tax.

2. Significant Accounting Policies

Pursuant to standards established by the Public Sector Accounting Board, the College is classified as a government not-for-profit organization. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to not-for-profit entities and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

i) Operating Fund
The operating fund accounts for the College's program delivery, service and administrative activities.

ii) Capital Fund
The capital fund reflects the net book value of all capital assets of the College. The capital fund also includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

iii) Scholarship Fund
The scholarship fund accounts for all designated donations, grant and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College.

b) Revenue Recognition

The College follows the restricted fund method of accounting for contributions. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year.

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows and amortization is reported as an expense in the capital fund:

Buildings	20 years
Office furniture	10 years
Office equipment	5 years
Machinery	5 years
Computer equipment	3 years
Leasehold improvements	Term of the lease
System development	5 years

d) Cash

Cash is represented by cash on hand and balances with banks.

e) Financial Instruments

Effective July 1, 2007, the College adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 - Financial Instruments - Recognition and Measurement. Under these new standards, all financial assets and financial liabilities must be identified and classified. This classification determines how each financial instrument is measured.

The College's financial instruments and their classification are as follows:

Financial Instrument	Classification
Cash	Held for trading
Short-term Investments	Held for trading
Accounts Receivable	Loans and receivables
Accrued salaries and benefits	Other liabilities
Accounts payable and accrued liabilities	Other liabilities

Held for trading financial assets and liabilities are measured at fair value. Changes in the fair value are recognized in the Statement of Operations and Changes in Net Assets. Loans and receivables and other financial liabilities are measured at amortized cost. Due to their short term nature, the amortized cost of these instruments approximates their fair value.

This change in accounting policy did not have a significant impact on the College's financial statements at the time of adoption.

The College has chosen to continue to apply the financial instruments disclosure requirements of the CICA handbook section 3681.

f) Use of estimates

These statements are prepared in accordance with Canadian generally accepted accounting principles. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current operations when identified.

GREAT PLAINS COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2009

3. Accounts Receivable

Accounts receivable are composed of the following:

	2009	2008
Ministry of Advanced Education, Employment and Labour	$ 379,923	$ 94,558
Province of Saskatchewan - other	84,449	31,191
Regional Colleges	21,350	26,730
Saskatchewan Institute of Applied Science and Technology	2,503	1,260
Federal Government	74,669	24,738
Other	448,584	300,013
	$1,011,478	$ 478,490

4. Capital Assets

	2009			2008
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	$ 5,068,524	$ 2,035,208	$3,033,316	$ 2,769,134
Land	168,550	-	168,550	168,550
Paving Lot	29,756	29,756	-	-
Leasehold improvements	799,989	407,821	392,168	512,971
Office Furniture	356,926	235,970	120,956	65,034
Office Equipment	219,524	158,308	61,216	244,514
Computer Equipment	714,905	652,172	62,733	41,226
Machinery	294,056	197,686	96,370	105,172
Student information system	70,355	70,355	-	-
	$ 7,722,585	$ 3,787,276	$3,935,309	$ 3,906,601

5. Accounts Payable and Accrued Liabilities

Accounts payable are composed of the following:

	2009	2008
Ministry of Advanced Education, Employment and Labour	$ 9,269	$ 28,551
Province of Saskatchewan - other	35,782	32,866
Regional Colleges	1,711	18,373
Saskatchewan Institute of Applied Science and Technology	7,425	2,517
Federal Government	4,058	477
Other	382,552	226,572
	$ 440,797	$ 309,355

6. Unearned Revenue

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2009	2008
Federal Government	$ -	$ 16,968
Ministry of Advanced Education, Employment and Labour	202,196	321,087
Other Provincial	29,080	-
Other	10,798	20,930
	$ 242,074	$ 358,985

7. Restrictions on Net Assets

The Board of Directors of Great Plains College has placed restrictions on $13,441,928 for the Swift Current capital project, $452,646 for operating related initiatives and $91,380 for scholarship donations (2008 - $30,000 in capital related projects, $636,146 for operating related initiatives and $51,013 for scholarship donations) as detailed on Statement 3. These restricted amounts are not available for other purposes without the approval of the Board of Directors.

8. Invested in Prepaid Lease

The College entered into an agreement with Prairie Spirit School Division for the Warman facility in the high school. In March 2007, an initial lease payment of $135,000 was paid to Prairie Spirit School Division. The agreement provides for a refund of a portion of the initial lease payment of $135,000 should the college vacate the facility and its presence in the Town of Warman during the first ten years of the lease. The initial lease amount to be refunded is reduced at the rate of $13,500 for each year the college occupies the facility to a maximum of ten years.

Future lease expense over the next five years is as follows:

2010	13,500
2011	13,500
2012	13,500
2013	13,500
2014 and thereafter	49,500
Future lease expense	103,500
Less current portion	13,500
Long-term portion	$ 90,000

9. Budget Amounts

The budget amounts on these financial statements were prepared by Regional College management and approved by the Board on July 23, 2008. The Minister approved the budget on November 19, 2008.

10. Related Party Transactions

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

Expenses to (from) other related parties include:

	2009	2008
Saskatchewan Regional Colleges expenses	$ 50,693	$ 151,646
Saskatchewan Institute of Applied Science and Technology	1,077,047	919,093
Saskatchewan Municipal Employees' Pension Plan	230,430	213,578
Saskatchewan Crown Corporations	200,706	176,236
Saskatchewan Workers' Compensation Board	31,041	12,360
Regional Health Authorities	1,749	1,898
Saskatchewan School Divisions	71,209	80,468
	$ 1,662,875	$ 1,555,279

The College receives long distance telephone service between major centres from SaskTel, a related party, at reduced rates available to Government agencies.

Other transactions with related parties and amounts due to/from are described separately in the financial statements and the notes thereto.

11. Financial Instruments

The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's accounts receivable is from the Provincial and Federal government, therefore, credit risk is minimal.

12. Employee Future Benefits

Employees of the College participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP), which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP. All other employees participate through the Municipal Employees Pension Plan (MEPP), which is a multi-employer defined benefit plan.

The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for 2009 was $230,430 (2008 - $213,578).

13. Contingent Liability

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings.

14 Comparative Figures

The assets and liabilities of the former Prairie West Regional College and Cypress Hills Regional College were transferred to the newly created Great Plains College effective July 1, 2008. For comparative purposes, these financial statements include the combined assets, liabilities, revenues and expenses of the former colleges for the year ended June 30, 2008. The comparative figures of the Prairie West Regional College were reported on by another public accounting firm.

Schedule 1

Great Plains College
Schedule of Operating Fund Revenues by Function
for the year ended June 30, 2009

	2009								2009	(Note 9) 2009 Budget	2008
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	**Total**	Total	Total
Provincial Government											
Ministry of Advanced Education, Employment and Labour											
Admin Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	$ 3,500	$ 7,103
Operating grant	3,889,020	-	-	-	-	-	-	-	**3,889,020**	3,864,026	3,738,038
Program payments	52,650	2,175,420	-	535,623	45,697	-	41,809	104,873	**2,956,072**	2,716,451	2,936,818
Contracts	-	-	-	-	-	-	-	-	**-**	463,939	503,195
Other	2,335	28,699	250	28,234	409,026	13,728	691,605	33,328	**1,207,205**	453,321	419,771
	3,944,005	2,204,119	250	563,857	454,723	13,728	733,414	138,201	**8,052,297**	7,501,237	7,604,925
Other Provincial	7,250	71,842	44,535	86,393	24,258	-	-	117,790	**352,068**	635,818	1,017,733
	3,951,255	2,275,961	44,785	650,250	478,982	13,728	733,414	255,991	**8,404,365**	8,137,055	8,622,658
Federal Government											
Contracts	-	-	-	-	40,519	-	22,500	-	**63,019**	69,292	76,111
	-	-	-	-	40,519	-	22,500	-	**63,019**	69,292	76,111
Other Revenue											
Admin Support	-	-	-	-	-	-	-	-		17,029	20,626
Contracts	213,657	77,900	14,494	166,618	26,990	-	4,562	-	**504,221**	215,239	345,353
Interest	43,783	-	-	-	-	-	-	-	**43,783**	40,000	111,903
Rents	18,181	-	-	-	-	-	-	-	**18,181**	15,300	18,987
Resale items	12,676	246,041	9,146	1,778	-	71	-	-	**269,712**	100,872	136,439
Tuitions	-	1,516,970	128,743	-	1,518	51,233	-	-	**1,698,464**	2,093,944	1,723,290
Other	176,527	8,279	9,176	2,297	1,471		45,237	-	**242,987**	68,650	201,236
	464,824	1,849,190	161,558	170,693	29,979	51,304	49,799	-	**2,777,347**	2,551,034	2,557,834
Total revenues	4,416,078	4,125,151	206,344	820,943	549,480	65,032	805,713	255,991	**11,244,731**	10,757,381	11,256,603
Total operating expenses (Schedule 2)	5,832,651	3,442,535	113,402	590,184	435,628	97,595	475,257	269,903	**11,257,155**	11,364,800	11,094,653
Excess (deficiency) of revenues over expenses	$ (1,416,573)	$ 682,615	$ 92,942	$ 230,759	$ 113,852	$ (32,563)	$ 330,456	$ (13,912)	**$ (12,424)**	$ (607,419)	$ 161,950

See accompanying notes to financial statements.

Schedule 2

Great Plains College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2009

	2009								2009	(Note 9) 2009 Budget	2008
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	**Total**	Total	Total
Agency contracts	$ 5,221	$ 1,772,045	$ 48,301	$ 5,327	$ 47,616	$ 79,762	$ 3,313	$ -	**$ 1,961,585**	$ 2,191,744	$ 2,230,138
Equipment	156,024	13,514	-	1,064	1,413	187	12,149	7	**184,358**	215,933	240,078
Facilities	379,680	61,246	1,849	-	-	-	11,181	-	**453,956**	559,869	559,848
Information technology	158,982	3	12	234	7,743	-	3,777	1,603	**172,354**	155,457	156,513
Operating (Schedule 3)	929,907	375,792	17,805	31,335	117,705	15,586	90,094	5,350	**1,583,574**	1,383,044	1,539,393
Personal services	4,202,837	1,219,935	45,435	552,224	261,151	2,060	354,743	262,943	**6,901,328**	6,858,753	6,368,683
	$ 5,832,651	$ 3,442,535	$ 113,402	$ 590,184	$ 435,628	$ 97,595	$ 475,257	$ 269,903	**$ 11,257,155**	$ 11,364,800	$ 11,094,653
			$ 3,555,937		$ 1,025,812			$ 745,160			

See accompanying notes to financial statements.

Great Plains College
Supplier Payment Listing
for the year ended June 30, 2009
"Unaudited"

Listed are payees who received $50,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

SIAST - PALLISER CAMPUS	$	567,406
SIAST - WASCANA CAMPUS	$	417,947
STANTEC ARCHITECTURE LTD.	$	391,974
MURRAY WALTER, QC	$	333,615
CANADA REVENUE AGENCY	$	285,558
GREAT-WEST LIFE ASSURANCE CO.	$	231,142
MUNICIPAL EMPL. SUPER. COMM.	$	230,430
MASTERCARD	$	136,067
KIN-KERR TRAINING	$	133,451
B-LINE DRIVER TRAINING	$	133,449
ENFORM	$	118,095
MODUS MODULAR STUCTURES INC.	$	110,942
SASKATCHEWAN TRUCKING ASSOC.	$	108,893
BLUE CROSS	$	100,308
SASKTEL	$	97,326
MINISTRY OF GOVERNMENT SERVICE	$	88,256
SIAST - WOODLAND CAMPUS	$	87,589
SASKENERGY	$	83,143
PIONEER CO-OPERATIVE	$	61,859
ZU COM COMMUNICATIONS	$	60,307
SASK TEACHERS RETIREMENT PLAN	$	53,256
CITY OF SWIFT CURRENT	$	51,694
TRIKOOT REAL ESTATE SERVICES	$	50,000

Great Plains College
Personal Service Listing
for the year ended June 30, 2009
"Unaudited"

Listed are individuals (including unionized employees) who received $50,000 or more for salaries, wages, honorariums, and compensation for personal service. This listing will include: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service. (No travel reimbursements, transfers or other expenditures will be included).

Probert, Bruce	$	129,339	Molyneaux, Diana	$	61,782
Frison, Mark	$	122,270	Crouch, Wendy	$	61,614
Doucette, Tersa	$	101,660	Carr, Allyson	$	61,374
Klaassen, Donna	$	95,613	Vigeuras, Linda	$	61,143
Melhoff, Claire	$	95,226	Knippshild, Dianne	$	61,082
Martin, Erin	$	76,962	McCorriston, Willi	$	60,876
Cole, Teresa	$	76,672	Phillips, Jan	$	59,814
Ghosh, Bula	$	76,535	Volk, Noreen	$	59,438
Kreiter, Monica	$	71,814	Wiebe, Brigitte	$	59,402
Box, Jay	$	71,682	Lambe, Kim	$	57,014
Blohm, Doug	$	70,716	Huff, Vicky	$	55,451
Heinrichs, Louise	$	69,429	Joyes, Brenda	$	55,139
Denning, Darryl	$	69,052	Jamieson, Meaghan	$	54,785
Kehler, Lorraine	$	66,875	Downs, Ernie	$	54,066
Fehr, Sharon	$	66,834	Kosolofski, Boyd	$	53,982
Richmond, Karen	$	66,834	Henderson, Anika	$	53,890
Weinkauf, Wendy	$	66,219	Kauth, Howard	$	53,269
Prouse, Sharyl	$	66,000	Kennon, Rhonda	$	52,991
Kohlman, Bonnie	$	64,263	McKenzie, Jared	$	52,534
Benesh, MJ	$	64,262	Oviatt, Elaine	$	52,256
Schafer, Margaret	$	64,262	McConnell, Jennifer	$	51,181
Haubrich, Julie	$	62,490	Patterson, Mona	$	51,054
Bodnarchuk, MJ	$	62,386	Newby, Karen	$	51,015
Hughes, Wyatt	$	61,842	Kopp, Sharon	$	50,913
Cooper, Lyla	$	61,782	Herron, Keleah	$	50,549

GREAT PLAINS COLLEGE
Schedule of Operating Expenses
for the year ended June 30, 2009

Schedule 3

	Totals		
	2009	(Note 9) 2009 Budget	2008
Operating expenses			
Advertising	$ 230,169	$ 254,100	$ 234,562
Association fees and dues	30,082	20,753	28,340
Bad debts	6,623	1,200	1,250
Financial services	15,778	17,585	20,678
In-service	53,250	108,882	67,012
Insurance	56,749	18,713	23,740
Materials and supplies	413,831	314,347	318,549
Postage, freight and courier	70,349	57,145	48,527
Printing and duplicating	22,406	40,220	37,089
Professional services	96,821	76,530	214,962
Resale items	245,093	95,122	119,678
Subscriptions	4,053	3,713	4,685
Telephone and fax	91,986	93,443	88,293
Travel	242,957	268,191	269,243
Other	3,425	13,100	62,785
	$1,583,574	$1,383,044	$1,539,393

See accompanying notes to financial statements.

great plains college

TOLL-FREE:
www.greatplainscollege.ca

BIGGAR
Box 700 701 Dominion Street
Biggar, SK S0K 0M0
P 306.948.3363
F 306.948.2094

GRAVELBOURG
Box 652 7 Arthabasca Street
Gravelbourg, SK S0H 1X0
P 306.648.3244
F 306.648.2983

KINDERSLEY
Box 488 514 Main Street
Kindersley, SK S0L 1S0
P 306.463.6431
F 306.463.1161

MAPLE CREEK
Box 1738 20 Pacific Avenue
Maple Creek, SK S0N 1N0
P 306.662.3829
F 306.662.3849

OUTLOOK
Box 1237 104 Saskatchewan Avenue
Outlook, SK S0L 2N0
P 306.867.8857
F 306.867.8722

ROSETOWN
Box 610 1005 Main Street
Rosetown, SK S0L 2V0
P 306.882.4236
F 306.882.2262

SHAUNAVON
Box 1478 25 4th Avenue West
Shaunavon, SK S0N 2M0
P 306.297.3462
F 306.297.3420

SWIFT CURRENT
Box 5003 129 2nd Avenue N.E.
Swift Current, SK S9H 4G3
P 306.773.4531
F 306.773.2251

WARMAN
Box 1357 307 Central Street
Warman, SK S0K 4S0
P 306.242.0911
F 306.242.0912